

1953

Palmyra, ME. Annual Report by the Municipal Officers for the Fiscal Year 1952-1953

Palmyra (Me.)

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PALMYRA, ME.

ANNUAL REPORT BY THE Municipal Officers

Louis S. Harper, Sr.

Phone Harland 938-4881

R.E.D. #1 (Palmyra Village)

Newport, Maine

For The Fiscal Year

1952 - 1953

ANNUAL REPORT

BY THE

MUNICIPAL OFFICERS

OF THE TOWN OF

Palmyra, Maine

FOR THE FISCAL

Year of 1952-1953

Press of
Pittsfield Advertiser
1953

All taxpayers should read the following requirements and comply with them:

Section 35 Chapter 81, Revised Statutes of Maine, 1944. "Before making any assessments, the assessors shall give seasonable notice in writing to the inhabitants by posting notifications in some public place in the town, or shall notify them, in such other ways as the town directs, to make and bring in to them true and perfect lists of their polls and their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer."

NOTICE

A Baked Bean Dinner Will Be Served At The Grange Hall

Town Warrant

SOMERSET, ss.

STATE OF MAINE

To Wilbur M. Weeks, a constable in the town of Palmyra in the County of Somerset, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town of Palmyra, qualified by law to vote in town affairs, to assemble in the Town Hall in said Town on Monday, the second day of March, A. D., 1953 at ten o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To examine and act on the reports of the town officers.
- Art. 4. To choose three Selectmen, three Assessors, three Overseers of the Poor, and fix compensation for same.
- Art. 5. To choose a Town Treasurer, and fix compensation for same.
- Art. 6. To choose a Tax Collector, a Constable, and act on anything relating thereto.
- Art. 7. To see if the town will vote to have the Town Clerk collect the excise taxes for the ensuing year, and fix compensation for same.
- Art. 8. To choose a road commissioner, or act on anything relating thereto.

- Art. 9. To choose one or more members of the School Board and fix the annual compensation for all members of said Board.
- Art. 10. To choose a Fire Warden, and fix compensation for same.
- Art. 11. To see if the town will vote to elect a Budget Committee and act on anything relating thereto.
- Art. 11-A. To choose one or more members of the school district committee.
- Art. 12. To choose all other necessary town officers for the ensuing year.
- Art. 13. To see if the inhabitants of the town will vote to give a discount on taxes paid on or before July 1st, 1953 and act on anything relating thereto.
- Art. 14. To see if the inhabitants of the town will vote to charge interest on all unpaid taxes after such date as the town will determine, or act on anything relating thereto.
- Art. 15. To see if the inhabitants of the town will vote to authorize the Selectmen to procure temporary loans or loan in anticipation of taxes, for the purpose of paying the indebtedness of the town, such loans or loan to be paid during the current municipal year, out of money raised during the current year by taxes.
- Art. 16. To see what action the town will take in regard to care of cemeteries ("Perpetual and Non-Perpetual") and act on anything relating thereto.
- Art. 17. To see if the inhabitants of the town will vote to raise and appropriate such sums of money as may be necessary to pay for the following, and act on anything relating thereto:

TOWN CHARGES
SUPPORT OF POOR
AID TO DEPENDENT CHILDREN
REPAIR OF ROADS AND BRIDGES
REPAIR OF THIRD CLASS ROADS
TOWN EQUIPMENT
WINTER ROADS
STATE ROAD MAINTENANCE
OUTSTANDING NOTES
INTEREST

Art. 18. To see what sum the town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of Ways, Highways and Bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.

Art. 19. To see what sum of money the inhabitants of the town will vote to raise and appropriate for the following school purposes.

SUPPORT OF COMMON SCHOOLS
HIGH SCHOOL TUITION
SUPERINTENDENT'S SALARY
SCHOOL PHYSICIAN
SCHOOL REPAIRS

Art. 20. To see if the inhabitants of the town will vote to instruct the Selectmen to dispose of any real estate acquired through tax liens, either at private or public sales, and to issue deeds in the name of the inhabitants of the town for same.

- Art. 21. To see what sum of money the town will vote to raise and appropriate for the Maintenance of Civil Defense and Public Safety Organization.
- Art. 22. To see if the town will vote to appropriate the sum of four hundred dollars (\$400.00) to cooperate with the Maine Forest Service and the Federal Gov't in the control of White Pine Blister Rust in accordance with the Revised Statutes, Chap. 22, Sec. 54.
- Art. 23. To see whether or not the town will vote to raise and appropriate the sum of Fifty Dollars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the Natural Resources, advantages and attractions of the State of Maine, in accordance with the provision of Chap. 80, Sec. 95 of the Revised Statutes of Maine.
- Art. 24. To see if the inhabitants of the town will vote to discontinue the following roads: The Ringwood road, so-called, the Hubbard road, so-called, the road leading from Sanborn's Corner, so-called northerly to the St. Albans town line, and any other roads as the voters may determine, and act on anything relating thereto.
- Art. 25. To see if the town will vote to raise and appropriate for Public Health Nursing in Palmyra, the sum of \$50.00. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.
- Art. 26. To see if the town will vote to raise and appropriate the sum of Seventy-five Dollars (\$75.00) for Memorial Day Services, which includes the placing of flags and floral decorations and markers on the graves of Veterans of all wars, and to have said money handled by the American Legion.

Art. 27. To act on anything not pertaining to the raising of money that may legally come before any town meeting, or act on anything relating thereto.

The Selectmen hereby give notice that they will be in session at the Town Hall, March 2, 1953, at nine o'clock in the forenoon for the purpose of revising, and correcting the list of voters.

Hereof fail not to make due returns of said Warrant with your doings, on or before the day of said meeting.

Given under our hands at said Palmyra, this 12th day of February A. D. 1953.

LEWIS J. PRAY

DONALD RICE

ELWOOD BRIDGE

Selectmen of Palmyra

A True Copy, Attest:

W. M. WEEKS, Constable.

Selectmen's Report

APPROPRIATIONS

Town Charges	\$ 3,700 00
Support of Poor	2,000 00
Aid to Dependent Children	2,000 00
Roads and Bridges	3,500 00
Winter Roads	2,500 00
Outstanding Notes and Interest	2,400 00
State Aid Road	1,066 00
Support of Common Schools	7,700 00
High School Tuition	9,300 00
School Supervision	1,150 00
School Health Services	200 00
School Repairs	250 00
Maine Publicity Bureau	25 00
Memorial Day Services	75 00
McCrillis Road	300 00
	<hr/>
	\$36,166 00
State Tax	3,011 07
County Tax	863 20
Overlay	826 00
	<hr/>
	\$40,866 27
Less State Tax	3,011 07
	<hr/>
	\$37,855 20

VALUATION OF TOWN

Real Estate, Resident	\$269,520 00
Real Estate, Non-Resident	67,460 00
Personal Estate, Resident	65,110 00
Personal Estate, Non-Resident	11,090 00
Total Valuation	<hr/>
	\$413,180 00
Property exempt by law \$12,125.00	
We assessed \$90.00 per thousand on	
\$413,186.00	\$37,186 00
We assessed \$3.00 each on 223 Polls	669 00
Supplementary Tax	80 65
	<hr/>
Total amount committed to Wilbur	
M. Weeks, collector	\$37,935 85

TOWN CHARGES

Amount raised by town	\$3,700 00
Bank Stock Tax	71 11
State Treasurer, 50-50 Forest Fire	55 50
State Treasurer, Dog Tax refund	22 71
Total	<hr style="width: 100px; margin-left: 0;"/> \$3,849 32

Prentiss and Carlisle, survey	60 74
Central Maine Power Co.	1 00
Hartland and St. Albans Tel. Co.	2 25
Pittsfield Advertiser, town reports	218 00
I. A. Mann, supplies	8 00
Marks Printing House, supplies	54 50
Susan Willey, excise tax fees	45 50
Friend & Friend Oil Co., supplies	8 84
Judkins & Gilman, stove	45 00
Marks Printing House, supplies	3 75
Central Maine Power Co.	1 00
Bernice P. Cushman, Register of Deeds	5 00
Perry Furbush, bonds	35 00
Town of Pittsfield, fire, Ivan Kennedy	30 00
R. L. Spooner, Town House repairs	21 50
Central Maine Power Co.	1 00
L. J. Pray, supplies	3 00
Friend & Friend Oil Co., supplies	8 06
Judkins & Gilman, glass and putty	12 02
A. W. Lander, supplies	19 50
Hartland and St. Albans Tel. Co.	7 90
Newport Trust Co., check charges	1 72
Town of Hartland, fire, C. D. Draper and Gladys Smith	45 00
Central Maine Power Co.	1 00
Hartland and St. Albans Tel. Co.	1 65
Newport Trust Co., check book	8 30
Newport Trust Co., check charges	3 84
Newport Trust Co., check charges	1 30
W. A. Smith and Sons, work in cemetery	2 00
State Dept. of Audit, auditing books	134 43
Central Maine Power Co.	1 00
Newport Trust Co., check charges	1 66
Susan Willey, excise tax fees	17 25
Central Maine Power Co.	1 00
Hartland and St. Albans Tel. Co.	1 15

Payroll, forest fire	111 00
Geo. W. Davis, court costs	29 87
Central Maine Power Co.	1 00
I. A. Mann, supplies	3 69
Susan Willey, excise tax fees	10 25
Newport Trust Co., check charges	1 02
Hartland and St. Albans Tel. Co.	95
Newport Trust Co., check charges	1 12
Central Maine Power Co.	1 00
Perry Furbush, insurance	115 92
Town of Pittsfield, fire, E. Mercier	150 00
I. A. Mann, supplies	6 02
Newport Trust Co., check charges	1 02
Hartland and St. Albans Tel. Co.	90
Hartland and St. Albans Tel. Co.	4 25
Central Maine Power Co.	1 00
Anita Butcher, typing check lists	6 00
Perry Furbush	7 00
Newport Trust Co., check charges	66
Election Payroll	84 00
Doris Bridge, copying	10 00
Susan Willey, excise tax fees	15 50
Hartland and St. Albans Tel. Co.	40
Central Maine Power Co.	1 00
Judkins & Gilman, supplies	3 20
I. A. Mann, supplies	75
Newport Trust Co., check charges	1 98
Central Maine Power Co.	1 00
W. M. Weeks, posting Warrants and Health Officer	53 00
Daniel Weeks, care of soldier's monument	10 00
Town of Pittsfield, fire, H. Gordon	75 00
Perry Furbush	25 50
U. S. Auto and Truck Guide	7 00
Town of Pittsfield, fire, Kennedy	25 00
Hartland and St. Albans Tel. Co.	6 80
Central Maine Power Co.	1 00
Newport Trust Co., check charges	1 24
A. P. Howes, supplies	29 85
A. P. Howes, salary	157 50
Bernice P. Cushman, Register of Deeds	9 00
Lewis J. Pray, expenses	35 00
Lewis J. Pray, salary	450 00
Ronald Rice, salary	200 00

Elwood Bridge, salary	200 00	
Elwood Bridge, expenses	15 00	
I. A. Mann, supplies	3 40	
Friend & Friend Oil Co., supplies	8 48	
Susan Willey, Town Clerk	99 61	
Hartland Vol. Fire Dept., fire, Davenport	25 00	
W. M. Weeks, constable	8 48	
Newport Trust Co., check charges	1 88	
W. F. Jude, overpayment on 1948 taxes	26 10	
Robert Vance, overpayment on 1950 taxes	3 00	
W. M. Weeks, overdeposit	72	
W. F. Jude, attorney	400 00	
W. M. Weeks, tax collector	505 93	
W. M. Weeks, discount	133 80	
W. M. Weeks, abatements	43 20	
Total Expended	<hr/>	\$3,943 85
Overdrawn		94 53

ROADS AND BRIDGES

Amount appropriated from town		\$3,500 00
Randall Huff (truck)	24 03	
Maynard Deering (truck)	16 20	
Charles Allen (hand)	3 48	
Vernon Stedman (bulldozer)	61 75	
State of Maine (shovel)	72 00	
Selden Lanpher (hand)	58 35	
Errol Lanpher (hand)	25 23	
Obed Millett (foreman)	15 00	
Eugene Webber (hand)	7 83	
A. J. Leavitt (hand)	7 40	
Everett Holt (gravel)	44 40	
Bancroft and Martin Rolling Mills Co.,	98 20	
Errol Lanpher (hand)	9 96	
Selden Lanpher (hand)	17 43	
Town of Palmyra (truck)	21 60	
Errol Lanpher (hand)	7 47	
Selden Lanpher (hand)	7 47	
Town of Palmyra (truck)	16 20	
Delmont Springer (truck)	104 72	
Delmont Springer (shovel)	49 20	
O. F. Millett (hand)	14 00	
Judkins and Gilman (supplies)	83	
Town of Palmyra (truck)	14 00	
Selden Lanpher (hand)	6 23	

George Fletcher (hand)	6 23
Foster Stackpole (man and truck)	26 18
O. F. Millett (hand)	8 00
Clarence Davis (gravel)	58 40
Delmont Springer (shovel)	251 30
Errol Lanpher (hand)	8 30
Selden Lanpher (hand)	15 77
Victor Colby (hand)	6 64
Foster Stackpole (truck)	178 64
Delmont Springer (truck)	147 84
Victor Springer (truck)	55 44
Victor Springer (truck)	55 44
Merton Lary (truck)	55 44
Selden Lanpher (hand)	16 97
George Millett (man and tractor)	45 00
William Graham (hand)	13 92
Everett Holt, gravel (sp. resolve)	48 50
E. W. Towle (bridge signs)	4 00
New England Metal Culvert Co.,	77 47
New England Metal Culvert Co.,	55 02
Melvin Boyle (hand)	15 00
Harry E. Fall and Son (bridge plank)	97 65
Judkins and Gilman Co., (supplies)	6 67
Pittsfield Hardware and Plumbing Co., (supplies)	1 82
Frank McFarland (bulldozer)	30 00
L. L. Goodrich, gravel (town road imp.)	50 20
Clarence Davis, gravel (R. R. imp.)	121 00
Selden Lanpher (man and truck)	16 02
Selden Lanpher (hand)	14 79
Frank McFarland (tractor)	144 00
Standard Steel Co.	26 87
A. J. Leavitt (hand)	6 96
Paul Rideout (hand)	1 66
David Willey (hand)	11 25
O. F. Millett (foreman)	8 00
Harold Goodrich (man and truck)	28 08
Robert Bunker (man and truck)	28 08
Leon Henderson (man and truck)	28 08
Willis Brooks (man and truck)	28 08
Clair Lewis (truck)	28 08
Norman Kennedy (truck)	28 08
Lowell Knowles (truck)	28 08
Gerald Martin (truck)	21 84

Carrol Austin (truck)	28 08	
Herman Nichols (truck)	24 03	
Amos Lawrence (truck)	24 03	
Clair Lewis (truck)	52 36	
Kenneth Ludden (truck)	55 44	
Leon Henderson (truck)	18 48	
Willis Brooks (truck)	27 72	
O. F. Millett (foreman)	44 00	
Selden Lanpher (hand)	44 82	
Errol Lanpher (hand)	44 82	
George Fletcher (hand)	41 50	
Town of Palmyra (truck)	82 80	
Maurice Wilder (man and truck)	39 45	
O. F. Millett (foreman)	12 00	
Selden Lanpher (hand)	40 67	
George Fletcher (hand)	10 38	
George Fletcher (man and truck)	135 00	
Blaine Tibbetts (hand)	19 92	
Errol Lanpher (hand)	7 89	
O. F. Millett (foreman)	8 00	
Maurice Wilder (truck)	149 91	
George Fletcher (hand)	48 14	
Harold Willey (hand)	24 90	
O. F. Millett (foreman)	26 00	
Frank Condon (hand)	1 25	
Odell Bryant (hand)	15 75	
Clarence Davis (gravel)	13 50	
Charles Randall, plank	202 50	
Turney Taylor (man and tractor)	11 50	
Herman Rideout (hand)	2 08	
W. A. Smith, picking rock and ditching	25 00	
Total		<u>\$3,755 09</u>
Overdraft		<u>255 09</u>

Note: Credits for Town Equip. not included in these totals.

SNOW REMOVAL AND SANDING

Amount appropriated by town	\$2,500 00
Received from State Treasurer	7 00
Received from State Treasurer	1,720 95
Received from State Treasurer	496 05
Received from W. F. Kenniston	10 00
	<u>\$4,734 00</u>

W. H. Shurtleff Co. (salt)	\$ 78 36
Leon Henderson (truck)	24 96
Lowell Knowles (truck)	22 62
Aubrey Whittemore (truck)	73 32
Aubrey Whittemore (shovel)	128 25
Foster Stackpole (truck)	70 20
William Graham (hand)	20 88
Selden Lanpher (hand)	6 96
O. F. Millett (foreman)	10 00
Merton Lary (truck)	45 24
Edgar Cobb (truck)	24 96
Alton McPherson (hand)	2 61
W. H. Shurtleff Co. (salt)	196 36
State Highway Dept.	496 05
Town of Palmyra (truck)	96 12
Merle Lanpher (hand)	29 88
Selden Lanpher (hand)	9 96
Theron Melvin (hand)	19 92
O. F. Millett (foreman)	6 00
Town of Palmyra (truck)	58 74
Merle Lanpher (hand)	18 26
Bevley Rines (hand)	2 49
Selden Lanpher (hand)	15 77
Maurice Wilder (truck)	29 64
George Fletcher (hand)	10 79
Harry Clark (hand)	10 79
O. F. Millett (foreman)	4 00
Selden Lanpher (man and truck)	146 25
William Graham (hand)	56 55
Errol Lanpher (hand)	25 23
Town of Palmyra (truck)	13 35
George Millett (hand)	4 15
Joseph Millett (hand)	4 15
Ashley Smith (man and truck)	78 66
Selden Lanpher (hand)	28 64
Harry Clark (hand)	26 15
George Fletcher (hand)	28 64
O. F. Millett (foreman)	14 00
Town of Palmyra (truck)	13 35
Harry Clark (hand)	4 15
George Millett (hand)	4 15
Town of Palmyra (truck)	13 35
Merle Lanpher (hand)	4 15
Selden Lanpher (hand)	43 58
Ashley Smith (man and truck)	119 70

George Fletcher (hand)	43 58
George Millett (man and tractor)	24 00
O. F. Millett (foreman)	27 00
Town of Palmyra (truck)	24 03
Merle Lanpher (hand)	7 47
Selden Lanpher (hand)	17 43
Town of Palmyra (truck)	28 04
Maurice Wilder (man and truck)	4 56
Harry Clark (hand)	15 36
George Millett (hand)	8 72
Foster Stackpole (man and truck)	27 36
George Fletcher (hand)	3 32
Bevley Rines (hand)	9 96
O. F. Millett (foreman)	10 00
Town of Palmyra (truck)	53 40
George Millett (hand)	16 60
Harry Clark (hand)	16 60
Town of Palmyra (truck)	40 05
Maurice Wilder (man and truck)	20 52
George Fletcher (hand)	19 92
Selden Lanpher (hand)	15 77
George Millett (man and truck)	27 00
Bevley Rines (hand)	7 47
Foster Stackpole (man and truck)	20 52
O. F. Millett (hand)	15 00
Town of Palmyra (truck)	112 14
George Millett (hand)	34 86
Harry Clark (hand)	31 54
Town of Palmyra (truck)	125 49
Merle Lanpher (hand)	39 01
Selden Lanpher (hand)	34 86
George Fletcher (hand)	24 90
Maurice Wilder (man and truck)	43 32
O. F. Millett (foreman)	20 00
Town of Palmyra (truck)	293 70
Merle Lanpher (hand)	98 77
Selden Lanpher (hand)	98 77
Town of Palmyra (truck)	304 38
Harry Clark (hand)	94 62
George Millett (hand)	94 62
Town of Palmyra (tractor)	720 86
George Fletcher (hand)	56 44
Joseph Millett (hand)	53 95
Maynard Collamore (hand)	66 40
O. F. Millett (foreman)	40 00

Town of Palmyra (truck)	185 62
Harry Clark (hand)	57 69
George Millett (hand)	34 86
Town of Palmyra (tractor)	650 40
Selden Lanpher (hand)	73 04
Kenneth Rowe (hand)	36 52
Ashley Smith (hand)	23 24
Joseph Millett (hand)	27 39
Bevley Rines (hand)	24 90
Merle Lanpher (hand)	59 76
George Fletcher (hand)	59 76
Town of Palmyra (hand)	192 24
O. F. Millett (foreman)	35 00

WINTER ROADS

George Millett (hand)	13 92
George Millett (tractor)	11 25
George Fletcher (hand)	12 62
Foster Stackpole (man and truck)	48 32
O. F. Millett (foreman)	10 00
George Millett (hand)	6 09
George Millett (tractor)	3 75
George Fletcher (hand)	7 83
Foster Stackpole (man and truck)	24 16
David Willey (hand)	7 40
O. F. Millett (foreman)	4 00
George Millett (hand)	17 40
Herman Rideout (hand)	17 40
George Millett (tractor)	12 50
Foster Stackpole (man and truck)	60 40
O. F. Millett (foreman)	6 00
George Millett (hand)	14 79
George Millett (tractor)	12 50
Foster Stackpole (man and truck)	55 87
George Fletcher (hand)	16 10
O. F. Millett (foreman)	6 00
Town of Palmyra (truck)	29 37
George Millett (driver)	9 57
Herman Rideout (helper)	9 57
Town of Palmyra (truck)	29 37
Foster Stackpole (driver)	9 57
George Fletcher (helper)	8 70
George Millett (hand)	4 35

George Millett (tractor)	5 00	
George Fletcher (hand)	4 35	
Foster Stackpole (man and truck)	15 10	
O. F. Millett (foreman)	4 00	
Town of Palmyra (truck)	16 02	
George Millett (driver)	12 18	
Harold Rideout (helper)	5 22	
Town of Palmyra (truck)	21 36	
Foster Stackpole (driver)	6 76	
George Fletcher (helper)	14 79	
Foster Stackpole (man and truck)	27 18	
George Millett (tractor)	7 50	
O. F. Millett (foreman)	5 00	
Town of Palmyra (truck)	13 35	
George Millett (driver)	17 40	
Harold Rideout (helper)	4 35	
Town of Palmyra (truck)	13 35	
Foster Stackpole (driver)	4 35	
George Fletcher (helper)	18 70	
Foster Stackpole (man and truck)	48 32	
Merton Lary (man and truck)	9 36	
O. F. Millett (foreman)	10 00	
George Millett (tractor)	12 50	
	<hr/>	\$4,223 30
Unexpended balance		<hr/> \$ 510 70

Note: Credits for use of Town Equipment not included in this total.

MAINE PUBLICITY BUREAU

Appropriated by town	\$ 25 00	
	<hr/>	\$ 25 00
Expended	\$ 25 00	
	<hr/>	\$ 25 00

MEMORIAL DAY SERVICES

Appropriated by town	\$ 75 00	
	<hr/>	\$ 75 00
Expended	\$ 75 00	
	<hr/>	\$ 75 00

SOLDIER'S MEMORIAL FUND

Balance on hand	\$332 46
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OUTSTANDING NOTES AND INTEREST

Appropriated by town	\$2,400 00	
Transferred from State Aid Account	198 00	
Total	<u> </u>	\$2,598 00
Paid interest	\$ 734 02	
Paid Newport Trust Co., payment on equipment note	2,000 00	
	<u> </u>	\$2,734 02
Overdrawn		<u>\$ 136 02</u>

Notes payable at close of books:

Balance on Equipment note	\$ 1,000 00
State Aid Construction	9,000 00
State Aid Construction	3,000 00
	<u> </u>
Total notes payable	\$13,000 00

TEMPORARY LOANS

Received from Newport Trust Co.	\$14,000 00	
	<u> </u>	\$14,000 00
Paid Newport Trust Co.	\$14,000 00	
	<u> </u>	\$14,000 00

SUPPORT OF TOWN POOR

Amount appropriated by town	\$2,000 00	
	<u> </u>	\$2,000 00
Paid on account of:		
Case No. 1	\$ 36 00	
Case No. 2	181 93	
Case No. 3	194 54	
Case No. 4	57 14	
Case No. 5	90 26	
Case No. 6	19 46	
Total	<u> </u>	\$ 579 33
Unexpended Balance		<u>\$1,420 67</u>

POOR OF OTHER TOWNS

Balance Due on Feb. 10, 1952

City of Rockland (1950)	\$	206	11
Town of Corinna (1950)		45	00
Town of Troy (1950)		24	77
			\$ 275 88

Town of Hartland 1951-52 Bal. \$ 125 23

Expended 1952		501	16
			\$ 626 29

Received from town of Hartland		\$626	29
			\$ 626 29

Town of Burnham 1951-52 Bal. \$ 44 73

Expended 1952		12	32
			\$ 57 05

Rec'd from town of Burnham		\$ 57	05
			\$ 57 05

Town of Perham

Expended 1952	\$	43	90
Balance Due			43 90

City of Waterville

Expended 1952	\$	265	00
Due from Waterville			265 00

Total Balance Due from Other Towns			\$ 584 78
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STATE POOR ACCOUNT

Balance due Feb. 19, 1951	\$	243	87
Expended 1951-52		664	68

			\$ 908 55
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Received from State	\$	664	68
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Balance due on 1950-51 account		243	87
			\$ 908 55

1952-53 Accounts

Expended account

Wilson Moshier	\$	200	79
			\$ 200 79

Received from State	\$	135	69
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Balance Due from State		65	10
			\$ 200 79

Enoch Gower

Expended	\$	734	29
			\$ 734 29

Received from State	\$ 322 21	
Due from State	412 08	
	<hr/>	\$ 734 29
Julia Eldridge		
Expended	\$ 185 00	
	<hr/>	\$ 185 00
Received from State	\$ 145 00	
Due from State	40 00	
	<hr/>	\$ 185 00
George Eldridge		
Expended	\$ 122 62	
	<hr/>	\$ 122 62
Received from State	\$ 87 12	
Due from State	35 50	
	<hr/>	\$ 122 62
Total Due from State		
Old Accounts	\$ 243 87	
1952-53 accounts	552 68	
Total	<hr/>	\$ 796 55

AID TO DEPENDENT CHILDREN

Amount raised by Town	\$2,000 00	
	<hr/>	\$2,000 00
Paid to State Treasurer	\$ 849 24	
Unexpended balance	1,150 76	
	<hr/>	\$2,000 00

TOWN ROAD IMPROVEMENT FUND

Received from State Treasurer	\$1,388 00	
	<hr/>	\$1,388 00
Expended	\$1,417 60	
	<hr/>	\$1,417 60
Overdrawn		<hr/>
		\$ 29 60

SPECIAL RESOLVE

Received from State 1951-52 Account	\$ 339 20	
Rec'd from State Treasurer 1952-53 account	463 76	
	<hr/>	\$ 802 96
Due from State 1951-52 Account	\$339 20	
Expended 1952-53	471 34	
	<hr/>	\$ 810 54
Overdrawn		<hr/>
		\$ 7 58

STATE AID CONSTRUCTION

Appropriation	\$1,066 00	
Received from State	2,132 00	
	<hr/>	\$3,198 00
Paid Newport Trust Co. (Anticipation Note)	\$3,000 00	
Transferred to Interest Account	198 00	
	<hr/>	\$3,198 00

TOWN EQUIPMENT

Treasurer's Receipts	\$3,182 68	
	<hr/>	\$3,182 68
Expended	\$4,027 92	
	<hr/>	\$4,027 92
Overdraft		\$ 845.24

Expended on Culverts on State Aid Road \$ 415.81

ABATEMENTS

George Crockett (over 70)	\$ 3 00	
Clarence Dow (paid in Caribou)	3 00	
Roy Leavitt (error)	18 00	
Harris Rogers (paid in Newport)	3 00	
E. L. Sawyer (error)	7 20	
Leonard Tibbetts (over 70)	3 00	
Merlon Tilton (paid in Pittsfield)	3 00	
Fred Dunton (over 70)	3 00	
	<hr/>	\$ 43 20

BUDGET MEETING

FEB. 13, 1953

Members Present

O. F. Millett

Ivan Whitman

C. E. Emery

L. L. Goodrich

Recommendations

Town Charges	\$ 4,000.00
A. D. C.	1,200 00
Town Poor	1,500 00

Roads and Bridges	3,300 00	
Winter Roads	2,500 00	
Notes and Interest	1,400 00	
State Aid Roads	1,066 00	
Maine Publicity Bureau	25 00	
Memorial Day Services	75 00	
	<hr/>	\$15,066 00
Common Schools	7,900 00	
High School Tuition	13,000 00	
Repairs, Equip. and Contingencies	500 00	
Supervision Account	1,000 00	
Health Services	250 00	
	<hr/>	39,216 00

TREASURER'S REPORT

Cash on hand Feb. 13, 1952	\$ 4,053 13
Received from Cemetery Account	
U. S. Gov't Bonds—Interest	103 75
Skowhegan Savings Bank—Interest	88 53
Highways	
Snow Removal	
State Treasurer	2,217 00
William Kenniston—Plowing	10 00
State Treasurer	7 00
State Aid and Third Class Cons't	2,132 00
Special Resolve	
State Treasurer	802 96
Road Improvement Fund	
State Treasurer	1,388 00
Town Equipment as per warrants	3,182 68
Education	
State Treasurer—School Fund	13,891 00
State Treasurer—Teacher Training	50 00
Transfer from Supt. Account	341 62
Ministerial and School Fund—Int.	69 80
Employees' Retirement System	579 40
Withholding Tax	878 30
Health and Welfare	
State Treasurer—State Poor	1,354 70
Town of Hartland	626 39
Town of Burnham	57 05

Miscellaneous

Newport Trust Co.—Temp. Loans	14,000 00	
State Treasurer—Forestry Dept.	55 50	
	<hr/>	\$45,888 81

Taxes

Dog Tax Refund	22 71	
Bank Stock	71 11	
Wilbur M. Weeks, Refund	72	
Susan Willey—Excise Tax	3,029 35	
Wilbur M. Weeks, Coll. 1950	505 00	
Wilbur M. Weeks, Coll. 1951	3,343 83	
Wilbur M. Weeks, Coll. Abatements	43 20	
Wilbur M. Weeks Coll. Discount	133 80	
Wilbur M. Weeks, Coll. 1952	32,112 31	
	<hr/>	39,262 03

Total Receipts	<hr/>	\$85,150 84
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Total Warrants	<hr/>	81,381 03
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Cash on hand Feb. 12, 1953	<hr/>	\$ 3,769 81
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Respectfully submitted,

ALLISON P. HOWES, Treasurer

Report of Superintendent of Schools

To the School Committee and Citizens of the Town of Palmyra.

I am pleased to submit my annual report on the schools of your town.

At the opening of schools in September there were two new teachers in the system. Mr. Roger Soucy was at the Village Grammar school and Miss Velma Carter was in the Egypt building. The other teachers namely, Mrs. Burns, Village Primary, Ell Hill, Mrs. Estes, Gale, Mrs. Higgins, and Adams, Mrs. Cronkite, remain as last year. The enrollment of pupils in all rooms shows a slight increase. By transporting pupils from one district to another we have been able to have a fairly even teaching load with fewer grades per teacher. I am pleased to report normal progress in all schools.

Transportation

We are again, this year, asking for a new bus for the town. A new 48 passenger bus would be placed on the run in the West part of the town. The present bus on this run would be transferred to the East part of the town. We feel that this change is needed because the bus on the West side run is much over loaded, but would serve adequately, for the present in the East run. We consider the East bus or so-called ambulance obsolete and inadequate.

Repairs

We must of necessity make minor repairs to each building in the town, exit doors must be made to swing outward, approved fire extinguishers must be added to each building, as well as some other minor changes recommended by the Fire Insurance Commissioner. We have asked for an increase in our repair budget to cover these expenditures.

Teachers Salaries

We have asked for a slight increase in our budget to cover teachers salaries. It becomes necessary each year to hire one and sometimes more teachers in town. With the existing teaching situation, we cannot, with a clear conscience, pay a new teacher in our system, more than we are paying our local teachers. Therefore, we are budgeting money, that we are in hopes, will even up salaries in this situation.

Secondary Tuition

Our secondary tuition budget is considerably above that of last year. Anyone's guess is as good as mine regarding the needs in this department. I haven't any idea how many of our boys and girls will be attending secondary schools next September nor do I know what the secondary schools can or will charge next Fall. I have guessed that there will be 60 secondary pupils at an average charge of \$230.00 per pupil, or an expenditure of \$14,000.00.

Health Services

The report of the dental Fluoride nurse is elsewhere in this report. The report is somewhat discouraging, because of the number of eligible children not taking advantage of this valuable health service. I have been informed that the local Grange has taken as a project, this service, to get more children out for these treatments. Let's hope that more pupils in the 3 year old class, 2nd, 5th and 8th grades take advantage of same.

In conclusion I wish to thank all those parents that have given the schools their whole-hearted cooperation during the past year.

Respectfully submitted,

HAROLD E. CARSON

Supt. of Schools

PALMYRA BUDGET 1953-1954

Gross Balance 2 10 53	\$ 4,890 40
Estimated State Fund 12 10 53	13,721 00
School Bond	69 80
	<hr/>
Estimated Gross Income	\$18,681 20
Less teachers earned but unpaid salary	\$ 975 00
Less Bus depreciation	2,000 00
	<hr/>
	\$ 2,975 00
Estimated Net Income	<hr/> \$15,706 20

Estimated Expenditures

	9 1 53	2 10 54	Total
Teachers	\$ 6,825 00	\$ 5,000 00	\$11,825 00
Music	300 00	325 00	625 00
Sick Leave	50 00	50 00	100 00
Office Clerk	100 00	100 00	200 00
Conveyance			
Drivers	1,400 00	1,300 00	2,700 00
Gas, Oil and Repairs	1,000 00	1,500 00	2,500 00
Insurance	100 00	150 00	250 00
Bus depreciation	1,000 00		1,000 00
New bus	2,500 00		2,500 00
Janitors and cleaning	600 00	500 00	1,100 00
Fuel	500 00	600 00	1,100 00
Books	400 00	400 00	800 00
Supplies	400 00	400 00	800 00
Elementary Tuition	100 00	100 00	200 00
Total	\$15,275 00	\$10,425 00	\$25,700 00

Requested Appropriation \$10,000 00

Secondary Tuition

Estimated State Fund 9|10|53 \$ 1,000 00

Expenditures

Overdraft 2|10|53 \$ 1,583 00
60 pupils @ \$230 00 13,800 00

Tot'l Expenditures \$15,383 00

Estimated Appropriation \$14,500 00

Repairs, Equipment and Contingencies

Appropriation needed \$ 500 00

Supervision — Supt. salary, School Committee and office

Appropriation needed \$ 1,000 00

Health Services

Appropriation needed \$ 250 00

SCHOOL FINANCIAL REPORT

1952-1953

Receipts

Appropriation	\$ 7,700 00
Balance 1952	3,328 68
State School Fund	12,412 00
School Bond	69 80
Transfer from Supt. Acct.	341 62
Professional credits	150 00
Bus depreciation	379 00
Total Receipts	<hr/> \$24,381 10

Expenditures

Teachers	\$12,382 60
Conveyance	3,933 01
Janitor	456 30
Fuel	740 93
Books	1,001 14
Supplies	767 49
Elementary Tuition	536 46
Total Expenditures	<hr/> \$19,817 93

Balance 1953	<hr/> \$ 4,563 17
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School Committee

Louis Harper	\$ 25 00
Frank Randall	25 00
Lauriston Smith	25 00
Total	<hr/> \$ 75 00

ITEMIZED EXPENDITURES

Teachers

Katherine Cronkite	\$ 1,845.76
Marion Nelson	975 00.
Velma Carter	945 76
Edna Estes	1,920 76
Clara Higgins	1,845 76
Jennie Burns	1,911 76
Donald Alward	777 77
Roger A. Soucy	1,344 42
Glenroy Lamb	275 06
Alexander Economos	248 05
Emma Bubar	63 00
Doris Bridge	63 00
Town of St. Albans	166 50
Total	<hr/> \$12,382 60

Conveyance

Ralph Cook	\$ 300 00
Furbush Ins. Agency	186 87
Elwood Bridge	720 00
Felta Lanpher	720 00
Sears Roebuck Co.,	20 75
Pittsfield Motor Sales	2 00
Joe Millett	720 00
Ell Hill Filling Station	300 49
Paines Motor Co.	7 15
L and H Chev. Co.	88 53
Don Susi Chev.	105 66
Pittsfield Avenue Garage	147 93
E. M. Reynolds	127 91
I. A. Mann	410 72
Elwood Towle	75 00
Total	————— \$ 3,933 01

Janitors

Burson Laboratories	\$ 7 00
Carl Wilder	13 00
Walter Smith	6 00
Gertrude L. Leavitt	50 00
The Pioneer Mfg. Co.	27 03
Edna Estes	72 00
I. A. Mann	2 27
Katherine Cronkite	14 00
D. E. Connelly	7 00
Donald Alward	80 00
Jerome Gower	32 00
Walter Philbrick	70 00
Gregory Flannery	12 00
Florence Desrosier	10 00
Richard Higgins	36 00
Marion Nelson	16 00
Velma Carter	2 00
Total	————— \$ 456 30

Books

Row, Peterson and Co.	\$ 213 36
Wilcox and Follett Co.	10 46
Scott, Foresman and Co.	31 38

Webster Pub. Co.	126 99
Beckley-Cardy Co.	12 35
The Arlo Pub. Co.	12 40
Follett Pub. Co.	14 43
Allyn and Bacon	12 10
The Bobbs-Merrill Co.	9 94
World Book Co.	23 40
Laidlaw Brothers	12 97
E. M. Hale and Co.	33 66
The Macmillan Co.	58 06
American Book Co.	29 03
Ginn and Co.	289 95
Silver Burdett Co.	80 31
D. C. Heath and Co.	16 41
The Continental Press	4 14
Belwin	8 00
Al Corey Music Center	1 80
Total	<hr/> \$ 1,001 14

Fuel

W. C. Smith and Sons	\$ 144 00
Jerome Gower	12 00
Ivan D. Estes	12 00
Staples Oil Co.	429 43
James Tarr	5 00
Stanley Burgess	31 50
L. G. Smith	5 00
Desmond Robinson	102 00
Total	<hr/> \$ 740 93

Supplies

Bronen's Music Store	\$ 3 75
Denoyer-Geppert Co.	51 73
Hollis Music Supply	14 10
Central Maine Power Co.	140 86
Hartland and St. Albans Tel. Co.	42 90
J. L. Hammett Co.	210 05
Gledhill Bros. Inc.	10 71
Katherine Cronkite	2 45
Cascade Paper Co.	4 64
Hartland Hardware	2 50
Palmyra General Store	19 70
H. E. Randlett	5 00

Howard and Brown	33 70	
Harold E. Carson	1 40	
Loring, Short and Harmon	67 43	
C. S. Hammond and Co.	37 85	
L. A. Dysart	6 80	
Milton Bradley Co.	90 36	
Treasurer of State of Maine	10 60	
Dakin Sporting Goods	10 96	
Total	<u> </u>	\$ 767 49

MISCELLANEOUS ACCOUNTS

Secondary Tuition

Receipts

Balance	\$ 232 76	
State School Fund	1,000 00	
Appropriation	9,300 00	
Total	<u> </u>	\$10,532 76

Expenditures

Maine Cental Institute	\$ 5,785 00	
Hartland Academy	4,717 26	
Newport High School	1,412 50	
Town of Skowhegan	117 50	
American School	83 00	
Total	<u> </u>	\$12,115 26
Overdraft 1953		\$ 1,582 50

REPAIRS AND INSURANCE

Receipts

Appropriation	\$ 250 00	
Total	<u> </u>	\$ 250 00

Expenditures

Rae's General Hardware	\$ 54 90	
J. L. Hammett Co.	7 95	
Judkins and Gilman Co.	37 15	
C. E. Mower	6 50	
Arthur Leavitt	113 00	
H. E. Randlett	7 25	
Total	<u> </u>	\$ 226 75
Balance		<u> </u> \$ 23 25

Health Services

Appropriation	\$ 200 00	
Total	<u> </u>	\$ 200 00

Expenditures

Haines Drug Store	3 40	
Treasurer of State	100 00	
P. R. Briggs	5 00	
Dr. Stein	75 00	
Total	<u> </u>	\$ 183 40
Balance		<u> </u> \$ 16 60

SUPERVISION

Receipts

Appropriation	\$ 1,150 00	
Total	<u> </u>	\$ 1,150 00

Expenditures

Harold Carson	715 35	
Trans. to Common Schools	341 62	
School Committee	75 00	
Frank Randall	8 00	
Town of Hartland	145 78	
Lauriston Smith	25 00	
	<u> </u>	\$ 1,310 75
Overdraft		<u> </u> \$ 160 75

TRUANT OFFICER'S REPORT

The child of today is the citizen of tomorrow. The adult individual is what makes up the community, town, state, and nation. It is my firm belief that the attitude toward school attendance in our primary schools is a yardstick by which we can measure our future successes, failures and progress.

This past year I was called on twice to exercise my duties as truant officer. Once at the school building and once I visited the home of a truant. No further action was necessary.

It is my observation that we have a healthy situation in the town of Palmyra. I trust as long as the home and school can work together it will remain.

Respectfully submitted,

L. G. Smith, Truant Officer

SCHOOL PHYSICIAN'S REPORT

November 25, 1952

Mr. Harold E. Carson
Superintendent of Schools
Hartland Maine

My dear Mr. Carson:

I am writing at this time to inform you of the completion of the physical examination of children in the Palmyra schools. A routine check was done to the nose, ears and throat, including glands and tonsils, also heart and lungs. Weight was recorded and hair and skin were examined for disease. The individual teachers were very cooperative in aiding me with the recording of findings. The general health and appearance of the children was excellent. A few defects were noticed and reports sent to parents of same, for correction. I am happy to report that the number of defects that were noticed were far less than one would expect to find in such a group of people.

Very sincerely yours,

ERNEST WM. STEIN, M. D.

EWS:vff

STATE OF MAINE DEPARTMENT OF HEALTH AND WELFARE

Augusta

Progress Report on Mouth Health Project

Palmyra — August 1952

To the Palmyra School Committee:

For the second year Palmyra children in selected grades have received sodium fluoride applications and again the second, fifth and eighth grade pupils, plus the three-year olds were treated. When the children in these groups are selected each year, every child has a chance for applications, as he or she reaches the right ages.

Sodium fluoride treatments are given in a series of four, each treatment spaced from two to seven days apart. For best results, these treatments should be started at the age

of three and repeated again at the ages of seven, ten, and thirteen. These ages are chosen so that sodium fluoride can be applied to the teeth soon after they erupt. The majority of these children are in the second, fifth, and eighth grades. Sodium fluoride will not curb all tooth decay, but it has been found that on a group basis it reduces the amount of expected decay by about forty percent. Sodium fluoride applications do not correct decay already present, nor have any effect on unerupted teeth.

Sodium fluoride does much toward improving mouth health, but home care, regular visits to the dentist, and good nutrition are just as important.

A total of twenty-five children were seen by the dental hygienist during the five day program. Twenty-four children completed their sodium fluoride treatments and one child received three treatments. These children received individual instruction, a mouth examination, and had their teeth professionally cleaned at the time of the first treatment. At the end of the program a note was sent home to the parents of each child describing the condition of his or her mouth and stating recommendations for correction of any defects present.

After examining all the children it was found that three children had no decay at all. Some of the children have had dental work, but none had had all defects corrected. Thirteen children said they had never been to the dentist, and the other twelve said they had been occasionally, but none said they go regularly. Six children had clean mouths—or one that is free from stains, deposits, and debris.

The response to the sodium fluoride treatments was not too good, but those who did accept the treatments were most faithful in completing them. One factor attributing to the low response might be lack of understanding. Possibly if there could be some discussion of the value of this type of treatment at Parent-Teacher Association meetings, more parents would wish their children to have them. Apparently some way needs to be found to arouse more interest in mouth health among more families.

Working with the Palmyra children and parents was a pleasure and I wish to thank all those who helped to make it so.

Respectfully submitted,

PATRICIA WORTMAN, R. D. H.

October 1952

CEMETERY PERPETUAL CARE FUNDS

Badger and Ross	\$ 100 00
Batchelder, G. F.	50 00
Blaisdell, W. A.	100 00
Cole, Augusta	50 00
Dyer, Richard	200 00
Estes, Howard	50 00
Farnum, Howard	50 00
Field, M. F.	100 00
Getchell and Waterhouse	100 00
Grant, Franklin	50 00
Hanson and Woodbury	100 00
Hilton, D. B.	100 00
Homestead, J. W.	50 00
Jewett, C. M.	100 00
Johonnett, H. G. and Leslie	100 00
Johonnett, H. M.	50 00
Keene, Herbert	100 00
Lancey Fund	300 00
Longley, J. P.	100 00
Leavitt, Perley	50 00
Millett, Thomas	100 00
Mills, George	50 00
Mitchell, W. D.	50 00
Robinson, D. S.	100 00
Robinson, John F.	100 00
Sanford, David	100 00
Shaw, Henry	50 00
Sinclair, William	50 00
Spollett, C. E.	50 00
Stacey, Emma	100 00
Stephen and Davis	50 00
Tagler and Ladd	75 00
Tibbetts, William	200 00
Webber and Clement	200 00
Emerson, D. S.-	100 00
Wentworth, Eva Hilton	100 00
Wasson, Fronnia Maddocks	100 00
Brewer, Harold M.	100 00
Edwards, Harriet B.	100 00
Patten, Clancey J.	100 00
Jones, Lola Estabrooke	100 00
Hanson, Minnie M.	100 00

Johonnett, Mary F.	50 00	
Leavitt, Nellie J.	100 00	
Davis, Grace L.	100 00	
	<hr/>	\$ 4,225 00

PERPETUAL CARE, CEMETERY ON ACCOUNT

Balance Feb. 13, 1952	\$465 66	
Received from Treasurer, (Interest)	107 91	
	<hr/>	\$573 57
Expended	339 50	
Expended Balance	234 07	
	<hr/>	\$573 57

LIABILITIES AND ASSETS

Liabilities

Ministerial and School Fund	\$ 1,163 33	
Common School Balance	4,563 17	
Notes Payable, Equipment	1,000 00	
Notes Payable, (State Aid Road)	12,000 00	
Cemetery Trust Funds	4,225 00	
Available Fund for Perpetual Care Cemeteries	234 07	
	<hr/>	\$23,185 57

Assets

Cash on Hand	\$ 3,769 81	
Cemetery Trust Funds, Bonds, Savings, a ct	4,450 00	
Due from State, State Paupers	796 55	
Due from Other Towns, Paupers	584 78	
Due from Collector, 1952 Taxes	5,646 54	
Due from Collector, 1951 Taxes	854 19	
Due from Collector, 1950 taxes	234 50	
Due from State to Apply on State Aid Road Anticipation Notes	8,528 00	
	<hr/>	\$24,864 37

Skowhegan Savings Bank

Skowhegan, Maine, Feb. 3, 1953

Mr. A. P. Howes, Treasurer

Palmyra, Maine

Dear Mr. Howes:

This will certify that as of February 4, 1953, the Time Deposits in account with the Skowhegan Savings Bank and the Investments held by the Skowhegan Savings Bank for the Town of Palmyra were as follows:

Time Deposits		
Skowhegan Savings Bank, Book No. 45389		\$253 12
Total Amount on Deposit		253 12
<hr/>		
Investments		
U. S. Treasury Bond 2½ 64-69 No. 30626F		\$1,000 00
U. S. Treasury Bond 2½ 64-69 No. 30627H		1,000 00
U. S. Treasury Bond 2½ 64-69 No. 30628J		1,000 00
U. S. Treasury Bond 2½ 64-69 No. 15072B		1,000 00
U. S. Treasury Bond 2½ 64-69 No. 15072B		500 00
Apr. 1944 U. S. Treasury Bond Ser. G. No. C2693350G		100 00
July 1944 U. S. Treasury Bond Ser. G. No. C2995745G		100 00
Mar. 1945 U. S. Treasury Bond Ser. G. No. C3538851G		100 00
Apr. 1945 U. S. Treasury Bond Ser. G. No. C3538073G		100 00
Aug. 1945 U. S. Treasury Bond Ser. G. No. C3836242G		100 00
Mar. 1946 U. S. Treasury Bond Ser. G. No. C4074294G		100 00
Apr. 1946 U. S. Treasury Bond Ser. G. No. C4133987G		100 00
		<hr/>
		\$4,200 00

Very truly yours,

Harold F. Holmes, Treasurer

**STATE DEPARTMENT OF AUDIT
STATE HOUSE, AUGUSTA
MEMORANDUM**

To: Municipal Officers

From: Fred M. Berry, State Auditor

Subject: **ADDITIONAL MATERIAL FOR YOUR
CONVENIENCE WHEN PREPARING ANNUAL REPORT**

The attached excerpts are from the audit report and are required by law to be printed in your next annual report. See Chapter 361 of the Public Laws of 1947. (Exception — Revenues and Expenditures Statement)

You will note that a Statement of Revenues and Expenditures is included for printing purposes if the Municipal Officers so desire. It is believed such a statement will be of interest to the taxpayer.

These statements may be given to your printer for his use when preparation of the report is under way.

Fred M. Berry
State Auditor

STATE OF MAINE
STATE DEPARTMENT OF AUDIT

Augusta

March 21, 1952

Board of Selectmen
Palmyra,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Palmyra have been audited for the fiscal year ended February 13, 1952.

The examination was made by Auditor M. E. Libby in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the finan-

cial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

Fred M. Berry

State Auditor

FMB:lf

COMMENTS

TOWN OF PALMYRA

FEBRUARY 11, 1951 TO FEBRUARY 13, 1952

* * * *

An audit of the books and records of the Town of Palmyra for the fiscal year ended February 13, 1952 has been completed. The audit included an examination of the records maintained by the Assessors, Selectmen, Treasurer, Tax Collector, Excise Tax Collector and Town Clerk.

The result of the audit indicates that the following suggestions appear worthy of consideration by the Municipal Officers:

A review of the valuation records indicated the desirability of strengthening some of the descriptions.

Transfers between accounts should be recorded by journal entries rather than to clear through the Treasurer's cash account.

Reimbursable expenditures should be billed at least monthly.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures. The result of the year's operations showed that available funds exceeded expenditures by \$1,724.34, and is summarized as follows:

Unexpended Balances	\$4,727 94
Overdrafts	3,003 60
	<hr/>
Net Unexpended Balances	\$1,724 34
	<hr/>

Overdrafts were noted in various appropriation accounts, more particularly in the highways and bridges and charity accounts totaling \$2,056.62 and \$941.93 respectively. The Department of Attorney General has advised that overdrafts are not permitted by statute excepting in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the highway appropriation.

The unappropriated surplus of \$12,882.57 at the beginning of the municipal year was decreased to \$7,430.26 at the year end. The decrease was occasioned principally by note payments of \$7,000.00 less the excess of available funds over expenditures of \$1,724.34.

It was ascertained that the authorization for the issuance of notes totaling \$15,000.00 for state aid highway construction was granted at the annual town meeting.

An examination was made of Town trust funds. The investments were certified to by the Treasurer of the Skowhegan Savings Bank. Income and expenditures, in connection with the various trust funds, were checked and so far as could be determined had been accounted for.

The examination included verification of accounts receivable and tax accounts. As a result of the verification of accounts receivable it was ascertained that several State charity cases remain unpaid on the Town records due to claim not being filed currently with the Department of Health and Welfare.

Insurance policies in force were reviewed and listed and it was noted that the school buildings and town hall were not insured. Corporate surety bonds were on file for the following officials:

Treasurer	\$3,000 00
Tax Collector	4,000 00
Excise Tax Collector	1,000 00

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary in the development of these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at February 13, 1952, and the result of its operations for the year then ended.

EXHIBIT A

TOWN OF PALMYRA
COMPARATIVE BALANCE SHEET

Feb. 13, 1952

Feb. 10, 1951

GENERAL FUND

ASSETS

Cash in Bank	\$ 4,053 13	\$ 6,327 02
Accounts Receivable (Sched. A-1)	1,773 14	587 50
Taxes Receivable (Sched. A-2)	\$5,370 24	\$10,319 00
Less—Reserve for Losses	245 99	69 34
	5,124 25	10,249 66
Tax Liens (Sched. A-3)	6 60	6 60
Tax Deeds (Sched. A-4)	37 05	37 05
Tax Acquired Property (Sched. A-5)	28 05	28 05
TOTAL		
GENERAL FUND	<u>\$11,022 22</u>	<u>\$17,235 88</u>

DEBT FUND

ASSETS

Amount Necessary to Retire Notes From Future Revenue	<u>\$18,000 00</u>	<u>\$12,000 00</u>
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TRUST FUNDS

ASSETS

Time Deposits (Sched. A-8)	\$ 334 37	\$ 326 41
Investments (Sched. A-8)	4,200 00	4,200 00
Due from General Fund (Sched. A-8)	1,319 62	1,228 37
TOTAL		
TRUST FUNDS	<u>\$ 5,853 99</u>	<u>\$ 5,754 78</u>

EXHIBIT A

TOWN OF PALMYRA
COMPARATIVE BALANCE SHEET

Feb. 13, 1952

Feb. 10, 1951

GENERAL FUND

LIABILITIES

Accounts Payable (Sched. A-6)	\$ 244 87	\$ 1,079 76
Due Trust Funds	<u>1,319 62</u>	<u>1,228 37</u>
Total Liabilities	1,564 49	2,308 13

RESERVE

Authorized Expenditures (Exhibit D)	2,027 47	2,045 18
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SURPLUS

Unappropriated (Exhibit C)	<u>7,430 26</u>	<u>12,882 57</u>
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TOTAL

GENERAL FUND	<u>\$11,022 22</u>	<u>\$17,235 88</u>
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DEBT FUND

LIABILITIES

Notes Payable (Schedule A-7)	<u>\$18,000 00</u>	<u>\$12,000 00</u>
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TRUST FUNDS

LIABILITIES

Principals (Schedule A-9)	\$ 5,388 33	\$ 5,388 33
Unexpended Income (Schedule A-9)	<u>465 66</u>	<u>366 45</u>

TOTAL

TRUST FUNDS	\$ 5,853 99	\$ 5,754 78
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EXHIBIT B

TOWN OF PALMYRA
COMPARATIVE STATEMENT OF REVENUES
AND EXPENDITURES

* * * *

	YEARS ENDED		
	Feb. 13, 1952	Feb. 19, 1951	Feb. 10, 1950
REVENUES:			
Real, Personal and Poll Taxes	\$38,838 84	\$40,497 60	\$36,822 02
Supplemental Taxes	133 34	75 00	33 00
Excise Taxes	3,644 56	2,744 55	3,316 15
State of Maine	16,579 17	21,481 28	16,958 01
Charity Reimbursements	650 62	566 17	861 50
Fire Refund			60 00
Equipment Rental	4,437 68	3,087 71	2,835 23
Interest on Trust Funds	101 25	105 00	105 00
Interest on School Fund	69 80	69 80	69 80
Tuition	264 61	281 17	36 00
Snow Removal	25 00	23 00	
Refunds and Sales	352 48	228 64	90 32
Trust Fund Transfers		164 93	
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	65,117 35	69,324 85	61,187 03
ADD:			
Carrying Balances Expended	17 71		2,689 14
Proceeds from Notes Issued	15,000 00	7,000 00	
Transfers from Surplus	7,000 00		
	<hr/>	<hr/>	<hr/>
	87,135 06	76,324 85	63,876 17

DEDUCT:

Revenue Applicable to Appropriation
Carrying Balances

972 59

TOTAL AVAILABLE FUNDS

\$87,135 06

\$75,352 26

\$63,876 17

EXPENDITURES:

General Government	4,204 52	3,650 94	3,475 56
Health and Sanitation	50 00	50 00	100 00
Highways and Bridges	33,980 46	30,620 27	19,127 29
Charities	5,100 71	4,568 96	4,326 03
Education	28,596 38	27,925 13	26,699 11
Cemeteries	101 25	269 93	105 00
Interest	403 13	298 30	368 02
Municipal Indebtedness	9,000 00	1,400 00	2,600 00
Special Assessments	3,874 27	3,774 63	3,774 63
Unclassified	100 00	291 99	252 52

TOTAL EXPENDITURES

85,410 72

75,850 15

60,828 16

**EXCESS OF AVAILABLE FUNDS
OVER EXPENDITURES**

\$ 1,724 34

\$ 2,502 11

\$ 3,048 01

UNPAID TAXES 1952

Residents

C. H. Anderson	\$ 27 90
John Burton	13 50
Herbert Bates	126 90*
Homer Berry	30 00
John E. Bubar	225 90
Stephen Burpee and William Gill	22 50
Stephen Burpee	19 80
Mary Cowan Heirs	72 00
Roy Cowan	30 00
Alice and Victor Colby	27 00
Willis Cowan	99 00
Ernest A. and Emily L. Cyr	29 70
Ernest A. Cyr	13 50
W. E. Colby	55 20*
Fred Cook	3 00
Marcus Curtis	39 00
Maggie Duplissey Heirs	31 50
Irene Desrosier	177 20
Donald Davenport	3 00
Rena Emerson	9 00
Geo. W. Estes Heirs	117 30*
Wallace Estes	76 50
Lawrence Emerson	3 00
Louis Fitts	49 50
Bert Green	3 00
Merton Green	58 80
Harry Gordon	37 80
Clarence Gould	78 25
Everett Hamilton	9 00
Ora Heath	110 40
Walter Heath	9 00
Sandy Hersey	208 80
Donald Ireland	247 70*
William Jones	70 20
Linwood Kelley	224 10
Norman Lawler	157 50
Ivan Kennedy	21 00
Sheldon Lanpher	92 90
Harry Leavitt	61 20
Theron Melvin	212 40*
Guy W. Morse	92 70*
Harris Rogers	7 20
E. M. Reynolds	157 50*
Fred Roberson	106 20
Geo. Rogers Heirs	54 00
Vernon Snowman	3 00
S. S. Salley	48 00
C. M. Sawyer	198 90*
Jennie Snowman	31 50
Harland Shaw	25 50*

Edna A. Shaw	135 90
Leigh Shorey	105 30*
Phillip Spooner	18 00
Harry Smith	3 00
Robert Snowman	3 00
Helen May Smith	18 00
Malcolm Smith	3 00
Clyde Sprague	56 70
Edward Sprague	108 00
Clarence O. Turner	166 50
Howard Temple	51 80
Ray Tozier	9 00
Adrian Tarr	39 00
Roland Tozier	3 00
Robert Vance	156 00
Joseph Vicnaire	25 50
Roland Wiles	34 20*
Harry Brackett	43 50

* Paid After Settlement

UNPAID TAXES 1952

Non-Residents

Bessie M. Brackett	49 50
Frank Bishop Heirs	9 00
Ralph W. Brown	9 00
Roland Brown	36 00
Stephen D. Bickford	9 00
Elizabeth and Marilyn Bishop	11 50
Harry Davis	45 00*
Kenneth Davis	9 00
Louis Dumond	27 00
Carlyle and Reginald French	9 00
Kenneth Fanjoy	40 50
The First Nat'l Bank of Pittsfield	72 00
Theodore Griffith	2 70
Francis Gifford	9 00
Carroll B. Gifford	54 00
Newell Goodrich	18 00
Harvey Hartley	20 70
B. P. Hanson Heirs	4 50
Raymond Hurd	4 50
Durwood Kenniston	13 50
Frank McFarland	82 80
Maine Poultry Co.	180 00
Stanley McNaughton	4 50
E. A. Nickerson	36 00
Mary Neal Heirs	4 50
Horace Salley	9 00
Everett Smith	22 50
Avon Shaw	40 50
Ross Shaw	7 20
Charles Williams	18 00*
Donald Wark	22 50
B. H. Wiles	148 50*
Maitland Wentworth Heirs	9 00

UNPAID TAXES 1951

Residents

Harry Brackett	43 32
John E. Bubar	204 44
Oscar Clark	3 00
Maggie Duplissey	
Heirs	33 60
Walter Elkins	22 20
Rodney Hicks	3 00
Raymond Hurd	13 56
Lionel Harding	3 00
Theron Melvin	221 76
William Jones	70 08
Llewellyn McFarland	3 00
Morris Russell	3 00
S. S. Salley	48 12
Martha Tarr	57 60
Mervin Tuttle	3 00
Harrison Vanadestine	3 00
Joseph Vicnaire	24 00
Fay White	6 84

Non-Residents

Frank Bishop Heirs	9 60
Newell Goodrich	19 20
B. P. Hanson Heirs	4 80
A. W. Richardson and Son	12 48

Horace Salley	9 60
J. S. Spaulding Heirs	2 88
Everett Smith	24 00
Ross Shaw	7 68
Philip and Jennie Spooner	28 80

UNPAID TAXES 1950

Residents

Roy Cowan	3 00
Fern Cunningham	3 00
Lawrence Emerson	3 00
Norman Lawler	19 50
Harrison Vanadestine	3 00
Fay White	29 00

Non-Residents

Frank Bishop Heirs	10 00
Ernest Butler	15 00
B. P. Hanson Heirs	5 00
A. W. Richardson and Son	12 50
Carl Randlett	50 00
J. S. Spaulding Heirs	2 50
Ross Shaw	7 50
Mrs. Winnie White	7 50

DEATHS RECORDED IN PALMYRA

Date of Death	Name	Age	Cause of Death	Physician
Feb. 4, 1952	Rufus A. Humphrey	79	Carcinoma head of Pancreas	P. R. Briggs M. D.
Feb. 15, 1952	George W. Estes	66	Chronic Myocarditis grene	P. R. Briggs M. D.
Feb. 19, 1952	Mary C. Tompkins	85	Arterio Sclerosis	M. A. Webber, M. D.
Mar. 24, 1952	Francis C. Bickford	87	Cardiac Failure	M. A. Webber, M. D.
April 21, 1952	Ray M. Rediker	40	Chronic Heart Disease	
April 28, 1952	Effie Pansy Bowen	70	Cardiac Failure	W. S. Stinchfield, M. D.
May 17, 1952	Wm. Frank Thompson	68	Coronary Thrombosis	W. S. Stinchfield, M. D.
Aug. 16, 1952	Mary H. Neal	60	Cerebral Hemorrhage	H. Lewis Taylor, M. D.
			Coronary Occlusion	P. R. Briggs M. D.
Aug. 24, 1952	Nettie M. Estes	64	Cerebral Thrombosis	P. R. Briggs M. D.
Oct. 16, 1952	Flora D. Bryant	84	Diabetes Melletus	P. R. Briggs M. D.
Nov. 4, 1952	Meda W. Philbrick	94	Pulmonary Embolism	P. R. Briggs M. D.
Nov. 14, 1952	Horace M. Lord	89	Carcinoma of Phyrus	M. A. Webber, M. D.
Dec. 1, 1952	Wayman Brent Boulter		Carcinoma Neck and Chest	William Holt, M. D.
	1 yr. 2 mos. 3 days		Pulmonary Snosia	
			Heart Disease	Louis L. DePomps, D. O.
Dec. 12, 1952	Edmond Albert Campbell	69	Congestine Heart Failure	C. R. McLaughlin, M. D.
Dec. 31, 1952	Leonard J. Tibbetts	74	Metastatic Carcinoma Prostate	Ernest W. Stein, M. D.

25 births were recorded
and 15 marriages

